

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

**ANTON A. EWING
655 Columbia Street #403
San Diego, CA 92101**

**Certified Public Accountant
License No. 83510**

Respondent.

Case No. AC-2012-54

OAH No. 2013060806

DECISION AND ORDER

The attached Stipulated Surrender of License and Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on August 31, 2013.

It is so ORDERED August 1, 2013.


FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
Attorney General of California
2 JAMES M. LEDAKIS
Supervising Deputy Attorney General
3 CARL W. SONNE
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Attorneys for Complainant

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9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
10 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

11 In the Matter of the Accusation Against:

12 **ANTON A. EWING**
13 **655 Columbia Street #403**
14 **San Diego, CA 92101**

15 **Certified Public Accountant**
License No. 83510

16 Respondent.

Case No. AC-2012-54

OAH No. 2013060806

**STIPULATED SURRENDER OF
LICENSE AND ORDER**

17
18 IT IS HEREBY STIPULATED AND AGREED by and between the parties in this
19 proceeding that the following matters are true:

20 **PARTIES**

21 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
22 Accountancy. She brought this action solely in her official capacity and is represented in this
23 matter by Kamala D. Harris, Attorney General of the State of California, by Carl W. Sonne,
24 Deputy Attorney General.

25 2. Anton A. Ewing (Respondent) is represented in this proceeding by attorney Stephanie
26 Sessions Perkins, Esq., whose address is 11900 W. Olympic Boulevard, Suite 800,
27 Los Angeles, CA 90064-0704.
28

1 3. On or about July 2, 2002, the California Board of Accountancy issued Certified
2 Public Accountant License No. 83510 to Anton A. Ewing (Respondent). The Certified Public
3 Accountant License expired on June 30, 2010, and has not been renewed.

4 JURISDICTION

5 4. First Amended Accusation No. AC-2012-54 (Accusation) was filed before the
6 California Board of Accountancy (CBA), Department of Consumer Affairs, and is currently
7 pending against Respondent. The First Amended Accusation and all other statutorily required
8 documents were properly served on Respondent on June 25, 2013. Respondent timely filed his
9 Notice of Defense contesting the First Amended Accusation. A copy of First Amended
10 Accusation No. AC-2012-54 is attached as Exhibit A and incorporated by reference.

11 ADVISEMENT AND WAIVERS

12 5. Respondent has carefully read, fully discussed with counsel, and understands the
13 charges and allegations in First Amended Accusation No. AC-2012-54. Respondent also has
14 carefully read, fully discussed with counsel, and understands the effects of this Stipulated
15 Surrender of License and Order.

16 6. Respondent is fully aware of his legal rights in this matter, including the right to a
17 hearing on the charges and allegations in the First Amended Accusation; the right to confront and
18 cross-examine the witnesses against him; the right to present evidence and to testify on his own
19 behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the
20 production of documents; the right to reconsideration and court review of an adverse decision;
21 and all other rights accorded by the California Administrative Procedure Act and other applicable
22 laws.

23 7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and
24 every right set forth above.

25 CULPABILITY

26 8. Respondent admits the truth of each and every charge and allegation in First
27 Amended Accusation No. AC-2012-54, agrees that cause exists for discipline and hereby
28 surrenders his Certified Public Accountant License No. 83510 for the CBA's formal acceptance.

9. Respondent understands that by signing this stipulation he enables the CBA to issue an order accepting the surrender of his Certified Public Accountant License without further process.

RESERVATION

10. The admissions made by Respondent herein are only for the purposes of this proceeding, or any other proceedings in which the California Board of Accountancy or other professional licensing agency is involved, and shall not be admissible in any other criminal or civil proceeding.

CONTINGENCY

11. This stipulation shall be subject to approval by the California Board of Accountancy. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the CBA regarding this stipulation and surrender, without notice to or participation by Respondent or his counsel. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Surrender and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

12. The parties understand and agree that facsimile, "pdf" or electronic copies of this Stipulated Surrender of License and Order, including facsimile, "pdf" or electronic signatures thereto, shall have the same force and effect as the originals.

13. This Stipulated Surrender of License and Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Surrender of License and Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

14. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Order:

ORDER

IT IS HEREBY ORDERED that Certified Public Accountant License No. 83510, issued to Respondent Anton A. Ewing, is surrendered and accepted by the California Board of Accountancy.

1. The surrender of Respondent's Certified Public Accountant License and the acceptance of the surrendered license by the CBA shall constitute the imposition of discipline against Respondent. This stipulation constitutes a record of the discipline and shall become a part of Respondent's license history with the California Board of Accountancy.

2. Respondent shall lose all rights and privileges as an accountant in California as of the effective date of the CBA's Decision and Order.

3. Respondent shall cause to be delivered to the CBA his pocket license and, if one was issued, his wall certificate on or before the effective date of the Decision and Order.

4. If Respondent ever files an application for licensure or a petition for reinstatement in the State of California, the CBA shall treat it as a petition for reinstatement. Respondent must comply with all the laws, regulations and procedures for reinstatement of a revoked license in effect at the time the petition is filed, and all of the charges and allegations contained in First Amended Accusation No. AC-2012-54 shall be deemed to be true, correct and admitted by Respondent when the CBA determines whether to grant or deny the petition.

5. Respondent shall pay to the CBA its costs of investigation and enforcement in the amount of \$18,742.21 prior to issuance of a new or reinstated license.

ACCEPTANCE

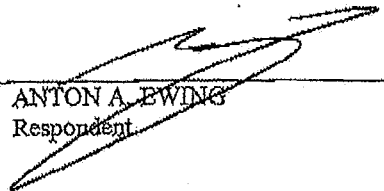
I have carefully read the above Stipulated Surrender of License and Order and have fully discussed it with my attorney, Stephanie Sessions Perkins, Esq.. I understand the stipulation and the effect it will have on my Certified Public Accountant License. I enter into this Stipulated

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/ / /

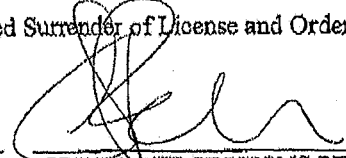
1 Surrender of License and Order voluntarily, knowingly, and intelligently, and agree to be bound
2 by the Decision and Order of the California Board of Accountancy.

3
4 DATED: 7/2/13


ANTON A. EWING
Respondent

5
6
7 I have read and fully discussed with Respondent Anton A. Ewing the terms and conditions
8 and other matters contained in this Stipulated Surrender of License and Order. I approve its form
9 and content.

10 DATED: 7/2/13


STEPHANIE SESSIONS PERKINS, ESQ.
Attorney for Respondent

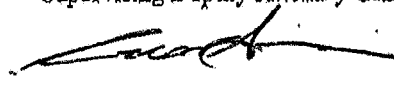
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13 ENDORSEMENT

14 The foregoing Stipulated Surrender of License and Order is hereby respectfully submitted
15 for consideration by the California Board of Accountancy of the Department of Consumer
16 Affairs.

17 Dated: July 9, 2013

Respectfully submitted,

18 KAMALA D. HARRIS
19 Attorney General of California
20 JAMES M. LEDAKIS
21 Supervising Deputy Attorney General


22 CARL W. SONNE
23 Deputy Attorney General
24 Attorneys for Complainant

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Exhibit A

First Amended Accusation No. AC-2012-54

1 KAMALA D. HARRIS
Attorney General of California
2 JAMES M. LEDAKIS
Supervising Deputy Attorney General
3 CARL W. SONNE
Deputy Attorney General
4 State Bar No. 116253
P.O. Box 85266
5 San Diego, CA 92186-5266
Telephone:
6 Facsimile:
Attorneys for Complainant
7

8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2012-54

12 **ANTON A. EWING**
13 **655 Columbia Street #403**
San Diego, CA 92101

FIRST AMENDED ACCUSATION

14 **Certified Public Accountant License**
15 **No. 83510**

16 Respondent.

17 Complainant alleges:

18 **PARTIES**

19 1. Patti Bowers (Complainant) brings this First Amended Accusation (Accusation) solely
20 in her official capacity as the Executive Officer of the California Board of Accountancy,
21 Department of Consumer Affairs.

22 2. On or about July 2, 2002, the California Board of Accountancy issued Certified
23 Public Accountant License Number 83510 to Anton A. Ewing (Respondent). The Certified
24 Public Accountant License expired on June 30, 2010, and has not been renewed.

25 **JURISDICTION**

26 3. This Accusation is brought before the California Board of Accountancy (CBA),
27 Department of Consumer Affairs, under the authority of the following laws. All section
28 references are to the Business and Professions Code (Code) unless otherwise indicated.

4. Section 5019 states:

The expiration, cancellation, forfeiture, or suspension of a license, practice privilege, or other authority to practice public accountancy by operation of law or by order or decision of the board or a court of law, the placement of a license on a retired status, or the voluntary surrender of a license by a licensee shall not deprive the board of jurisdiction to commence or proceed with any investigation of or action or disciplinary proceeding against the licensee, or to render a decision suspending or revoking the license.

STATUTORY PROVISIONS

5. Section 482 of the Code states:

Each board under the provisions of this code shall develop criteria to evaluate the rehabilitation of a person when:

- (a) Considering the denial of a license by the board under Section 480; or
- (b) Considering suspension or revocation of a license under Section 490.

Each board shall take into account all competent evidence of rehabilitation furnished by the applicant or licensee.

6. Section 490 of the Code provides, in pertinent part, that a board may suspend or revoke a license on the ground that the licensee has been convicted of a crime substantially related to the qualifications, functions, or duties of the business or profession for which the license was issued.

7. Section 493 of the Code states:

Notwithstanding any other provision of law, in a proceeding conducted by a board within the department pursuant to law to deny an application for a license or to suspend or revoke a license or otherwise take disciplinary action against a person who holds a license, upon the ground that the applicant or the licensee has been convicted of a crime substantially related to the qualifications, functions, and duties of the licensee in question, the record of conviction of the crime shall be conclusive evidence of the fact that the conviction occurred, but only of that fact, and the board may inquire into the circumstances surrounding the commission of the crime in order to fix the degree of discipline or to determine if the conviction is substantially related to the qualifications, functions, and duties of the licensee in question.

As used in this section, “license” includes “certificate,” “permit,” “authority,” and “registration.”

8. Section 5050 of the Code provides, in pertinent part, that no person shall engage in the practice of public accountancy in this state unless the person is the holder of a valid permit to practice public accountancy issued by the CBA.

1 9. Section 5051 of the Code states:

2 Except as provided in Sections 5052 and 5053, a person shall be deemed to be
3 engaged in the practice of public accountancy within the meaning and intent of this
chapter if he or she does any of the following:

4 (a) Holds himself or herself out to the public in any manner as one skilled in the
5 knowledge, science, and practice of accounting, and as qualified and ready to render
professional service therein as a public accountant for compensation.

6 (b) Maintains an office for the transaction of business as a public accountant.

7 (c) Offers to prospective clients to perform for compensation, or who does
8 perform on behalf of clients for compensation, professional services that involve or
require an audit, examination, verification, investigation, certification, presentation,
9 or review of financial transactions and accounting records.

10 (d) Prepares or certifies for clients reports on audits or examinations of books or
11 records of account, balance sheets, and other financial, accounting and related
schedules, exhibits, statements, or reports that are to be used for publication, for the
12 purpose of obtaining credit, for filing with a court of law or with any governmental
agency, or for any other purpose.

13 (e) In general or as an incident to that work, renders professional services to
14 clients for compensation in any or all matters relating to accounting procedure and to
the recording, presentation, or certification of financial information or data.

15 (f) Keeps books, makes trial balances, or prepares statements, makes audits, or
prepares reports, all as a part of bookkeeping operations for clients.

16 (g) Prepares or signs, as the tax preparer, tax returns for clients.

17 (h) Prepares personal financial or investment plans or provides to clients
18 products or services of others in implementation of personal financial or investment
plans.

19 (i) Provides management consulting services to clients.

20 The activities set forth in subdivisions (f) to (i), inclusive, are "public
21 accountancy" only when performed by a certified public accountant or public
accountant, as defined in this chapter.

22 A person is not engaged in the practice of public accountancy if the only
23 services he or she engages in are those defined by subdivisions (f) to (i), inclusive,
and he or she does not hold himself or herself out, solicit, or advertise for clients
24 using the certified public accountant or public accountant designation. A person is
not holding himself or herself out, soliciting, or advertising for clients within the
25 meaning of this section solely by reason of displaying a CPA or PA certificate in his
or her office or identifying himself or herself as a CPA or PA on other than signs,
26 advertisements, letterhead, business cards, publications directed to clients or potential
clients, or financial or tax documents of a client.

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1 10. Section 5060 of the Code states:

2 (a) No person or firm may practice public accountancy under any name which
3 is false or misleading.

4 (b) No person or firm may practice public accountancy under any name other
5 than the name under which the person or firm holds a valid permit to practice issued
6 by the board.

7 (c) Notwithstanding subdivision (b), a sole proprietor may practice under a
8 name other than the name set forth on his or her permit to practice, provided the name
9 is registered by the board, is in good standing, and complies with the requirements of
10 subdivision (a).

11 (d) The board may adopt regulations to implement, interpret, and make specific
12 the provisions of this section including, but not limited to, regulations designating
13 particular forms of names as being false or misleading.

14 11. Section 5063 of the Code states:

15 (a) A licensee shall report to the board in writing of the occurrence of any of the
16 following events occurring on or after January 1, 1997, within 30 days of the date the
17 licensee has knowledge of these events:

18 (1) The conviction of the licensee of any of the following:

19 (A) A felony.

20 (B) Any crime related to the qualifications, functions, or duties of a public
21 accountant or certified public accountant, or to acts or activities in the course and
22 scope of the practice of public accountancy.

23 (C) Any crime involving theft, embezzlement, misappropriation of funds or
24 property, breach of a fiduciary responsibility, or the preparation, publication, or
25 dissemination of false, fraudulent, or materially misleading financial statements,
26 reports, or information.

27 As used in this section, a conviction includes the initial plea, verdict, or
28 finding of guilt, pleas of no contest, or pronouncement of sentence by a trial court
 even though that conviction may not be final or sentence actually imposed until
 appeals are exhausted.

 (d) The report required by subdivisions (a), (b), and (c) shall be signed by the
 licensee and set forth the facts which constitute the reportable event. If the reportable
 event involves the action of an administrative agency or court, then the report shall
 set forth the title of the matter, court or agency name, docket number, and dates of
 occurrence of the reportable event.

 (e) A licensee shall promptly respond to oral or written inquiries from the board
 concerning the reportable events, including inquiries made by the board in
 conjunction with license renewal.

12. Section 5100 of the Code states:

After notice and hearing the board may revoke, suspend, or refuse to renew any permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing with Section 5080), or may censure the holder of that permit or certificate for unprofessional conduct that includes, but is not limited to, one or any combination of the following causes:

(a) Conviction of any crime substantially related to the qualifications, functions and duties of a certified public accountant or a public accountant.

....

(g) Willful violation of this chapter or any rule or regulation promulgated by the board under the authority granted under this chapter.

....

(j) Knowing preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.

....

13. Section 5106 states:

A plea or verdict of guilty or a conviction following a plea of nolo contendere is deemed to be a conviction within the meaning of this article. The record of the conviction shall be conclusive evidence thereof. The board may order the certificate or permit suspended or revoked, or may decline to issue a certificate or permit, when the time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal or when an order granting probation is made, suspending the imposition of sentence, irrespective of a subsequent order under the provisions of Section 1203.4 of the Penal Code allowing such person to withdraw his plea of guilty and to enter a plea of not guilty, or setting aside the verdict of guilty or dismissing the accusation, information or indictment.

14. Section 5121 states:

The display or uttering by a person of a card, sign, advertisement or other printed, engraved or written instrument or device, bearing a person's name in conjunction with the words "certified public accountant" or any abbreviation thereof or the words "public accountant" or any abbreviation thereof shall be prima facie evidence in any prosecution, proceeding or hearing brought under this article that the person whose name is so displayed caused or procured the display or uttering of such card, sign, advertisement or other printed, engraved or written instrument or device. Any such display or uttering shall be prima facie evidence that the person whose name is so displayed holds himself or herself out as a certified public accountant, or a public accountant holding a permit to practice public accountancy in this State under the provisions of this chapter. In any prosecution or hearing under this chapter, evidence of the commission of a single act prohibited by this chapter shall be sufficient to justify a conviction without evidence of a general course of conduct.

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REGULATORY PROVISIONS

15. California Code of Regulations, title 16, section 5 states:

A licensee of the State Board of Accountancy engaged in the practice of public accountancy as defined in Section 5051 of the Business and Professions Code or engaged in an occupation in which the licensee renders services of the type performed by certified public accountants or public accountants or renders other professional services shall observe and is subject to rules and regulations of the State Board of Accountancy in the conduct of such activity. For purposes of Section 5, the term "activity" includes but is not limited to bookkeeping, financial planning, investment planning, tax services and management services.

16. California Code of Regulations, title 16, section 99 states:

For the purposes of denial, suspension, or revocation of a certificate or permit pursuant to Division 1.5 (commencing with Section 475) of the Business and Professions Code, a crime or act shall be considered to be substantially related to the qualifications, functions or duties of a certified public accountant or public accountant if to a substantial degree it evidences present or potential unfitness of a certified public accountant or public accountant to perform the functions authorized by his or her certificate or permit in a manner consistent with the public health, safety, or welfare. Such crimes or acts shall include but not be limited to those involving the following:

(a) Dishonesty, fraud, or breach of fiduciary responsibility of any kind;

(b) Fraud or deceit in obtaining a certified public accountant's certificate or a public accountant's permit under Chapter 1, Division III of the Business and Professions Code;

(c) Gross negligence in the practice of public accountancy or in the performance of the bookkeeping operations described in Section 5052 of the code;

(d) Violation of any of the provisions of Chapter 1, Division III of the Business and Professions Code or willful violation of any rule or regulation of the board.

17. California Code of Regulations, title 16, section 99.1 states:

When considering the denial of a certificate or permit under Section 480 of the Business and Professions Code, the suspension or revocation of a certificate or permit or restoration of a revoked certificate under Section 11522 of the Government Code, the board, in evaluating the rehabilitation of the applicant and his present eligibility for a certificate or permit, will consider the following criteria:

(1) Nature and severity of the act(s) or offense(s).

(2) Criminal record and evidence of any act(s) committed subsequent to the act(s) or offense(s) under consideration which also could be considered as grounds for denial, suspension or revocation.

(3) The time that has elapsed since commission of the act(s) or offense(s) referred to in subdivision (1) or (2).

1 (4) The extent to which the applicant or licensee has complied with any terms
2 of parole, probation, restitution, or any other sanctions lawfully imposed against the
applicant or licensee.

3 (5) If applicable, evidence of expungement proceedings pursuant to Section
4 1203.4 of the Penal Code.

5 (6) Evidence, if any, of rehabilitation submitted by the applicant or licensee.

6 COSTS

7 18. Section 5107, subdivision (a) of the Code states:

8 The executive officer of the board may request the administrative law judge, as
9 part of the proposed decision in a disciplinary proceeding, to direct any holder of a
10 permit or certificate found to have committed a violation or violations of this chapter
to pay to the board all reasonable costs of investigation and prosecution of the case,
including, but not limited to, attorneys' fees. The board shall not recover costs
incurred at the administrative hearing.

11 FIRST CAUSE FOR DISCIPLINE

12 (November 12, 2010 Criminal Conviction for Conspiracy in 2006)

13 19. Respondent has subjected his license to disciplinary action under sections 490 and
14 5100, subdivision (a) of the Code in that he was convicted of a crime that is substantially related
15 to the qualifications, functions, and duties of a Certified Public Accountant. The circumstances
16 are as follows:

17 a. On or about August 27, 2010, in a criminal proceeding entitled *United States of*
18 *America v. Anton Ewing*, in United States District Court, Southern District of California, case
19 number 09CR1209-H, the court issued an order accepting Respondent's plea of guilty to Count 1
20 of the criminal indictment, conspiracy to conduct enterprise affairs through a pattern of
21 racketeering activity, in violation of Title 18 of the United States Code, section 1962, subdivision
22 (d), a felony.

23 b. As a result of Respondent's guilty plea, on or about November 12, 2010, the
24 court entered judgment sentencing Respondent to the custody of the United States Bureau of
25 Prisons for a term of 13 months. Upon release from prison, Respondent was ordered to complete
26 three years supervised release on the following conditions: not possess or use any unlawful
27 controlled substance, submit to random drug tests, not possess any firearm, ammunition or other
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1 dangerous weapon, submit to DNA sampling, and comply with additional standard and special
2 terms of supervision.

3 c. The facts that led to the conviction are that Respondent was part of a criminal
4 enterprise that engaged in, among other things, conspiracy to commit bank fraud, conspiracy to
5 commit wire fraud, conspiracy to launder money, wire fraud, bank fraud and money laundering.
6 The principals of the criminal enterprise and their associates devised and executed a scheme to
7 fraudulently induce lenders to provide loans to individuals who could not legitimately qualify for
8 those loans, and to fund loans in amounts which exceed the value of the real property being
9 purchased. The enterprise recruited "straw buyers" and submitted offers to purchase targeted
10 properties at an amount that substantially exceed the asking price for the properties. The
11 enterprise then prepared and submitted false loan applications and false documents for the straw
12 buyers to induce the lenders to make loans to persons at terms that the lenders would not
13 otherwise have funded. Once the straw buyers obtained a loan at 100% of the purchase price,
14 members of the enterprise arranged to have the amount of money that exceeded the asking price
15 ("kickback") paid at the close of escrow to a shell construction company maintained by the
16 enterprise. The enterprise falsely informed the lenders that the kickback amount would be used to
17 pay for construction upgrades to the identified properties. The money funneled to the
18 construction company was disbursed to members of the enterprise for personal enrichment, and to
19 pay their associates for their participation in the fraudulent scheme. The enterprise and the straw
20 buyers would fail to make mortgage payments, thereby allowing the properties to go into
21 foreclosure. Respondent's role in the enterprise was to prepare and submit false documents and
22 information in response to lender verification inquiries as follows:

23 1. On or about October 9, 2006, during a telephone conversation with an
24 auditor, Respondent stated that W.M. had been self-employed for two years and that W.M. had
25 filed a Schedule C with his IRS Form 1040 as a sole proprietor.

26 2. On or about October 15, 2006, Respondent submitted a CPA letter for W.
27 M., wherein Respondent stated that he had been W.M.'s "tax adviser" for "several years" and that
28

1 W.M. had been self-employed for two years and that W.M. had filed a Schedule C with his IRS
2 Form 1040 as a sole proprietor.

3 3. On or about November 6, 2006, Respondent submitted a CPA letter for
4 B.S., wherein Respondent stated that he had been B.S.'s "tax adviser" for "several years" and that
5 B.S. had been self-employed for over three (3) years as an independent sales executive at Data
6 Quick.

7 4. On or about November 10, 2006, Respondent submitted a CPA letter for
8 a co-defendant/straw buyer wherein Respondent stated that he had been the co-defendant's "tax
9 adviser" for "several years" and that the co-defendant had worked for the last three years as
10 Director of Sales, T&C Liquidators.

11 5. On or about November 10, 2006, Respondent submitted a CPA letter for
12 M.S., wherein Respondent stated that he had been M.S.'s "tax adviser" for "several years" and
13 that M.S. had two jobs, that is, she worked for the last three years at Wireless Communications
14 and a second job at US Promotions.

15 6. On or about November 29, 2006, during a telephone conversation with an
16 auditor, Respondent stated that he had prepared a co-defendant/straw buyer's tax returns for the
17 last two years and that the co-defendant had worked for the last three years as Director of Sales,
18 T&C Liquidators.

19 7. On or about December 26, 2006, Respondent submitted a CPA letter for
20 M.S., wherein Respondent stated that he had been M.S.'s "tax adviser" for "several years" and
21 that M.S. had worked for the last three years at Wireless Communications.

22 **SECOND CAUSE FOR DISCIPLINE**

23 **(Fraud)**

24 20. Respondent has subjected his license to disciplinary action under section 5100,
25 subdivision (j) of the Code in that he knowingly participated in the preparation, publication,
26 and/or dissemination of false, fraudulent, or materially misleading reports or information to
27 lenders to further a criminal conspiracy, as described in paragraph 19, above.

28 ///

1 **THIRD CAUSE FOR DISCIPLINE**

2 **(Failure to Report November 12, 2010 Criminal Conviction)**

3 21. Respondent has subjected his license to disciplinary action under section 5100,
4 subdivision (g) of the Code in when he failed to report his felony conviction, as described in
5 paragraph 19, above, within 30 days of its occurrence, as required by section 5063.

6 **FOURTH CAUSE FOR DISCIPLINE**

7 **(February 19, 2010 Criminal Conviction for Stalking)**

8 22. Respondent has subjected his license to disciplinary action under sections 490 and
9 5100, subdivision (a) of the Code in that he was convicted of a crime that is substantially related
10 to the qualifications, functions, and duties of a Certified Public Accountant. The circumstances
11 are as follows:

12 a. On or about February 19, 2010, in a criminal proceeding entitled *People of the*
13 *State of California v. Anton Aleric Ewing*, in San Diego County Superior Court, case number
14 SCD220065, Respondent was convicted on his plea of guilty to violating Penal Code section
15 646.9, subdivision (a), stalking (as to victim R.C.), a felony. The court dismissed three additional
16 counts of stalking, and four counts of violating Penal Code section 523 (written threat made to
17 extortion), pursuant to a plea agreement. In pleading guilty to the stalking charge, Respondent
18 admitted, as the factual basis for his crime, that he "repeatedly contacted and harrassed [*sic*] [the]
19 victim in an attempt to collect a debt with intent to place [the] person in fear."

20 b. As a result of the conviction, on or about November 19, 2010, the court
21 sentenced Respondent to the mid-term of two years in state prison, with credit for 969 days, to
22 run concurrent with the sentence issued in Respondent's federal conviction. Stay away orders
23 were issued for Respondent's victims. Respondent was ordered to obtain psychological
24 counseling, attend and complete a 52-week stalking program, and pay fees and fines.

25 c. On or about November 24, 2010, Respondent filed an appeal of his conviction
26 on the basis that the superior court erred in denying his pretrial motion to dismiss the count
27 charging him with stalking R.C. because (1) his communications were protected speech under the
28 First Amendment to the federal Constitution, and (2) the prosecution failed to show that he

1 violated section 646.9(a). On October 12, 2012, the California Court of Appeal, Fourth Appellate
2 District, Division One, affirmed the judgment of the lower court. The California Supreme Court
3 denied Respondent's petition for review on January 3, 2013. The remittitur issued on January 9,
4 2013.

5 **FIFTH CAUSE FOR DISCIPLINE**

6 **(Failure to Report February 19, 2010 Criminal Conviction)**

7 23. Respondent has subjected his license to disciplinary action under section 5100,
8 subdivision (g) of the Code in when he failed to report his felony conviction, as described in
9 paragraph 22, above, within 30 days of its occurrence, as required by section 5063, or provide the
10 CBA with a copy of the conviction record within 10 days of the judgment, as required by section
11 5063.1.

12 **PRAYER**

13 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
14 and that following the hearing, the California Board of Accountancy issue a decision:

15 1. Revoking or suspending or otherwise imposing discipline upon Certified Public
16 Accountant License Number 83510, issued to Anton A. Ewing;

17 2. Ordering Anton A. Ewing to pay the California Board of Accountancy the reasonable
18 costs of the investigation and enforcement of this case, pursuant to Business and Professions
19 Code section 5107;

20 3. Ordering Anton A. Ewing to pay an administrative penalty pursuant to Business and
21 Professions Code section 5116; and

22 4. Taking such other and further action as deemed necessary and proper.

23
24 DATED: June 24, 2013 

25 PATTI BOWERS
26 Executive Officer
27 California Board of Accountancy
28 Department of Consumer Affairs
State of California
Complainant

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